

Also in subsection (a) of this section, the former reference to "provided the agency or attorney representing the person or corporation has first filed with the supervisor of assessments or the property tax assessment appeal board his right or power of attorney to represent the person or corporation" is deleted as misleading, and, in any event, superfluous.

Subsection (c) of this section is revised to apply to any appeal proceeding under this subtitle, for clarity.

Defined terms: "Department" § 1-101
 "Person" § 1-101 "Supervisor" § 1-101

14-508. SPECIAL PROVISIONS RELATING TO INCOME PRODUCING REAL PROPERTY.

(A) LIMITATION ON USE OF CAPITALIZATION OF INCOME METHOD.

IF AFTER NOTIFICATION UNDER § 8-105(B) OF THIS ARTICLE, A TAXPAYER FAILS TO SUBMIT THE INCOME AND EXPENSE INFORMATION FOR THE INCOME PRODUCING REAL PROPERTY, THE TAXPAYER MAY NOT CHALLENGE THE VALUE OF THE REAL PROPERTY ON THE BASIS OF THE CAPITALIZATION OF INCOME METHOD BEYOND THE SUPERVISOR LEVEL OF APPEAL, UNLESS THE TAXPAYER PROVIDES THE APPROPRIATE INCOME AND EXPENSE INFORMATION AT THE SUPERVISOR LEVEL OF APPEAL.

(B) NOTIFICATION BY DEPARTMENT.

WHEN THE DEPARTMENT NOTIFIES A TAXPAYER OF THE SUPERVISOR'S LEVEL OF APPEAL, THE DEPARTMENT SHALL STATE THAT IF THE TAXPAYER FAILS TO PROVIDE THE INCOME AND EXPENSE INFORMATION AT THE SUPERVISOR'S LEVEL, THE TAXPAYER MAY NOT CHALLENGE THE ASSESSMENT ON THE BASIS OF THE CAPITALIZATION OF INCOME METHOD AT LATER AVAILABLE APPEAL LEVELS.

REVISOR'S NOTE: This section is new language derived without substantive change from the fifth sentence of former Art. 81, § 14(e).

The balance of former Art. 81, § 14(e) now appears as § 8-105 of this article.

Defined terms: "Assessment" § 1-101
 "Department" § 1-101 "Real property" § 1-101
 "Supervisor" § 1-101 "Value" § 1-101

14-509. APPEALS TO PROPERTY TAX ASSESSMENT APPEAL BOARDS.

(A) APPEALING FINAL NOTICE OF ASSESSMENT MADE BY SUPERVISOR.

(1) FOR PROPERTY ASSESSED BY A SUPERVISOR, ON OR